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SNOW BECKER KRAUSS P.C.

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received
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JAFFE & ASHER LLP
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January 28, 2003

VIA FACSIMILE: 212-764-3925
and REGULAR MAIL

Patricia Hennessey, Esq.
Cohen Hennessey & Bienstock P.C.
11 West 42nd Street
19th Floor
New York, New York 10036

Re: Asher v. Asher

Dear Pat:

There are several issues/elections under the Stipulation of Settlement which are coming up.

1. My client elects to exercise the option under paragraph 12 of the Stipulation to allocate a portion of the spousal support from non-taxable to taxable/deductible by him. Sandy's accountant, Jerry Schneider will be calling Joel Ash to discuss the precise figures.
2. We plan on depositing the \$270,000.00 payment into Jayne's U.S. Trust account on February 3, 2003 (February 1 is a Saturday). If you wish a different form of payment, let me know.
3. We are waiting for Jayne to make her election regarding the life insurance policies. We require that election to be made before we deposit the February 1, 2003 payment to Jayne.

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Patricia Hennessey, Esq.
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I am sending this letter to Jayne by Federal Express only for the purpose of complying with the notice provision of the Stipulation.

Very truly yours,



Lawrence M. Nessenon

LMN/cj

cc: Jayne Asher - (via federal express)

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